



FULTON CITY SCHOOL DISTRICT

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Superintendent of Schools

February 23, 2021

Corrective Action Plan for the Extraclassroom Activity Funds Financial Report as of June 30, 2020

The Fulton City School District has reviewed the report provided by Raymond F. Wager, CPA, P.C., Division of Mengel Metzger Barr & Co. LLP. To remedy issues noted in this and past reports and to help prevent future findings, trainings have been held for the club advisors and student officers.

The District's internal audit firm, Dermody Burke & Brown CPA, LLC and the District's Claim Auditor have done trainings and are available as a resource.

The COVID-19 Pandemic impacted some Extraclassroom activities at the end of 2019-20 and again in 20-21. As we are able, we will provide training to club advisors and student officers. One of the Central Treasurer is very experienced and the newer one at our Junior High is capable and willing to do an excellent job. Both treasurers welcome the opportunities for additional training.

Summary (Updates from the 2/19/21 BOE Audit Committee):

- Related FCSD Policies will be reviewed at the February and March 2021 Policy Committee Meetings, adjustments will be made, and forwarded to the Board of Education.
- Annual training for is mandatory for all Advisor and Students Officers – documented through signature immediately after completion of training session. This will be added to the policies and associated regulations.
- Need clarification from the Auditors with respect to functioning clubs which do not have any monetary transfers including the Student Reserve Club.

Below is a recap of findings. These items and others are covered in training.

Donations and Club Minutes

There was an instance in a club where the minutes did not show approval of a donation by a majority of members.

Documentation

There was a reimbursement to an advisor without receipts available for review.

Late Deposit

Due to the school disclosure due to COVID-19, one advisor was unable to turn in fundraising funds until the new school year.

Prior Year Recommendations

The report did note improvements in the in three areas relating to club minutes, sales tax and student maintained accounting records.